

APPLICATION FOR SPECIAL ASSESSMENT AS LEGAL RESIDENCE

GREENWOOD COUNTY ASSESSOR'S OFFICE
Phone (864) 942-8537

528 MONUMENT STREET
ROOM 109 COURTHOUSE
GREENWOOD SC 29646

FAILURE TO RETURN APPLICATION WILL RESULT IN HIGHER TAXES

NAME AND MAILING ADDRESS OF PROPERTY OWNER	PROPERTY LOCATION AND LEGAL DESCRIPTION	DISTRICT
	TAX MAP NUMBER	TAX YEAR

* DRIVERS LICENSES, BOTH OWNER AND SPOUSE, MUST BE AT THIS ADDRESS

Property Owner _____ Social Security Number _____

Marital Status: Married () Divorced () Separated () Single () Date of Birth _____

Spouse's Name, or
Other Property Owner _____ Social Security Number _____

Date of Birth _____

Are there any other buildings including apartments, mobile homes, or land area rented? Yes () No ()

If yes, describe. _____

Date in which you occupied the above referenced property _____

If a mobile home, what is your decal number? _____

Do you own the land? Yes () No ()

Precinct in which registered to vote, or location _____

Did you receive legal residence at your previous address? Yes () No ()

If yes, what is the location of that property? _____

Has the property been sold? Yes () No () If yes, what was the sale date (month/year)? _____

List on the back addresses of other properties you or your spouse own.

Sections 12-43-220 (c) (1) of the South Carolina Code Of Laws requires that the applicant sign the following statement:

Under penalty of perjury, I certify that the residence which is the subject of this application is my legal residence and where I am domiciled at the time of this application and that I do not claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and that neither I nor any other member of my household is residing in or occupying any other residence which I or any member of my immediate family has qualified for the special assessment ratio allowed by this section.

"A member of my household" means: (a) the owner-occupant's spouse, except when that spouse is legally separated from the owner-occupant; (b) any child of the owner-occupant claimed or eligible to be claimed as dependent on the owner-occupant's federal income tax return.

Owner's Signature _____ Date _____ Daytime Phone _____

If agent signed for owner, give relationship and mailing address _____

OFFICE USE: QUALIFIED YES ____ NO ____ DATE ____ BY ____

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DEFINITION OF LEGAL RESIDENCE

For property tax purposes the term "Legal Residence" shall mean the permanent home or dwelling place owned by a person and occupied by the owner, thereof. It shall be the place where he intends to remain permanently for an indefinite time even though he may be temporarily living at another location. (Department of Revenue Regulation 117-124.6)

The legal residence and not more than five acres contiguous thereto, when owned totally or in part in fee or by life estate and occupied by the owner of the interest, is taxed on an assessment equal to four percent of the fair market value of the property. South Carolina Code of Laws (12-43-220 (c))

QUALIFICATION REQUIREMENTS

For purposes of the assessment ratio allowed pursuant to this item, a residence does not qualify as a legal residence unless the residence is determined to be the domicile of the owner-applicant. A taxpayer may receive the four percent assessment ratio on only one residence for a tax year. South Carolina Code Of Laws (12-43-220(c))

To Qualify for the special property tax assessment ratio allowed by this item, the owner-occupant must have actually owned and occupied the residence as his legal residence and been domiciled at that address for some period during the applicable tax year and remain in that status at the time of filing the application required by this item. South Carolina Code Of Laws (12-43-220 (c))

Section 12-43-220 (c) of the South Carolina Code Of Laws provides further: "In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner-occupant and the applicant must provide proof the assessor requires including, but not limited to: (A) a copy of the owner-occupant's most recently filed South Carolina individual income tax return; (B) copies of South Carolina motor vehicle registrations for all motor vehicle's registered in the name of the owner-occupant; (C) other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item.

RIGHT TO APPEAL

If the assessor determines the owner occupant ineligible, the owner-occupant may appeal the classification as provided in Chapter 60, Title 12 of the South Carolina Code Of Laws.

RETURN THIS APPLICATION NOW!

Failure to file within the prescribed time, " Anytime before the first penalty date of taxes due for the first tax year for which the assessment is claimed" (Before next January 16th), shall constitute abandonment of the owner's right for this classification for the current tax year. (South Carolina Code Of Laws: 12-43-220 (c) for legal residence. Please file by May 1st to avoid any unnecessary delays in processing your application.

KEEP THE YELLOW COPY.

Return top (white) copy only. Keep second (yellow) copy for your records. Make any necessary corrections such as mailing address, zip code, etc., directly on the front of this application.

Mail top (white) copy to **Greenwood County**. If you have any questions concerning this application phone this office at **864-942-8537**.